

House File 2443

H-8169

1 Amend the amendment, H-8153, to House File 2443 as  
2 follows:

3 1. Page 1, after line 19 by inserting:

4 <\_\_\_. Page 15, after line 10 by inserting:

5 <Sec. \_\_\_. Section 404A.4, subsection 2, paragraphs  
6 b and c, Code 2016, are amended to read as follows:

7 *b.* The amount of a tax credit that was reserved  
8 prior to July 1, 2014, under [section 404A.4, Code 2014](#),  
9 for use in a fiscal year beginning before July 1, 2016,  
10 that is irrevocably declined or revoked on or after  
11 July 1, 2014, but before July 1, ~~2016~~ 2019, may be  
12 awarded under [section 404A.3](#) during the fiscal year in  
13 which such declination or revocation occurs. Such tax  
14 credits awarded shall not be claimed by a taxpayer in a  
15 fiscal year that is earlier than the fiscal year for  
16 which the tax credits were originally reserved.

17 *c.* The amount of a tax credit that was available  
18 for approval by the state historical preservation  
19 office of the department under section 404A.4, Code  
20 2014, in a fiscal year beginning on or after July 1,  
21 2010, but before July 1, 2014, that was required to  
22 be allocated to new projects with final qualified  
23 rehabilitation costs of five hundred thousand dollars  
24 or less, or seven hundred fifty thousand dollars or  
25 less, as the case may be, and that was not finally  
26 approved by the state historical preservation office,  
27 may be awarded under [section 404A.3](#) during the fiscal  
28 years beginning on or after July 1, 2014, but before  
29 July 1, ~~2016~~ 2019.>

30 \_\_\_\_\_. By renumbering as necessary.>

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